

FISCAL IMPACT STATEMENT ON BILL NO. **S. 189**

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TO:	The Honorable Hugh Leatherman, Chairman, Senate Finance Committee		
FROM:	Office of State Budget, Budget and Control Board		
ANALYSTS:	Rodney Grizzle and Beth Campbell		
DATE:	February 9, 2007	SBD:	2007115

AUTHOR:	Senator Gregory	PRIMARY CODE CITE:	12-63-10
SUBJECT:	Outstanding Tax Liability Garnishment Act		

ESTIMATED FISCAL IMPACT ON GENERAL FUND EXPENDITURES:
See Below

ESTIMATED FISCAL IMPACT ON FEDERAL & OTHER FUND EXPENDITURES:
\$0 (No additional expenditures or savings are expected)

BILL SUMMARY:

Senate Bill 189 amends Title 12 of the Code of Laws of South Carolina, 1976, by adding Chapter 63 which would enact the South Carolina Outstanding Tax Liability Garnishment Act, which would provides for the procedures by which wages of an individual can be garnished in order to satisfy an outstanding tax liability.

EXPLANATION OF IMPACT:

Judicial Department

The Department indicates this Bill will have minimal impact on the General Fund of the State, which can be absorbed by the agency at the current level of funding.

Department of Revenue

The Department reports that it would require \$31,500 in recurring General Funds for the increased travel costs of 63 Revenue Officers. This Bill will have no impact on Federal and/or Other Funds.

LOCAL GOVERNMENT IMPACT:

Responses from local governments indicate enactment may require additional staff assistance depending on the number of instances pursued.

SPECIAL NOTES:

None.

Approved by:



Don Addy
Assistant Director, Office of State Budget